

Senator Beverly Ann Evans proposes to substitute the following bill:

TOURISM MARKETING AMENDMENTS

2001 GENERAL SESSION

STATE OF UTAH

Sponsor: Sheryl L. Allen

This act modifies provisions of the Utah Code relating to tourism marketing. The act defines certain terms. The act increases the money in the Tourism Marketing Performance Fund. The act modifies the Tourism Marketing Performance Fund Committee to include members of the tourism industry. The act allows the Division of Travel Development to consult with counties and travel regions about effective tourism promotion. The act clarifies the purposes of the transient room tax and the tourism, recreation, cultural, and convention facilities tax. The act requires counties with no existing tourism tax advisory boards to create and utilize a tourism tax advisory board. The act makes technical changes.

This act affects sections of Utah Code Annotated 1953 as follows:

AMENDS:

9-2-1702, as enacted by Chapter 301, Laws of Utah 1997

9-2-1703, as enacted by Chapter 301, Laws of Utah 1997

9-2-1704, as enacted by Chapter 301, Laws of Utah 1997

9-2-1705, as enacted by Chapter 301, Laws of Utah 1997

9-3-204, as last amended by Chapter 109, Laws of Utah 1994

17-31-2, as last amended by Chapter 146, Laws of Utah 1998

59-12-603, as last amended by Chapter 319, Laws of Utah 2000

ENACTS:

9-2-1703.5, Utah Code Annotated 1953

9-2-1706, Utah Code Annotated 1953

17-31-8, Utah Code Annotated 1953



26 *Be it enacted by the Legislature of the state of Utah:*

27 Section 1. Section **9-2-1702** is amended to read:

28 **9-2-1702. Definitions.**

29 As used in this part:

30 [~~(1) "Administrator" means the Department of Community and Economic Development.~~]

31 [~~(2) "Commissioners" means the board of commissioners on the Division of Travel~~
32 ~~Development.~~]

33 [~~(3)~~ (1) "Committee" means the Tourism Marketing Performance Fund Committee as
34 created in Section 9-2-1705.

35 [~~(4)~~ (2) "Department" means the Department of Community and Economic Development.

36 (3) "Division" means the Division of Travel Development created in Section 9-3-204.

37 [~~(5)~~ (4) "Fund" means the restricted account known as the Tourism Marketing
38 Performance Fund created in Section 9-2-1703.

39 [~~(6)~~ (5) "Industry" means the following travel and tourism industry groups [~~as described~~
40 ~~in Subsections 9-2-1703(2)(c)(ii)(A) through (E).~~]:

- 41 (a) retail/eating and drinking;
- 42 (b) services/hotels and lodging;
- 43 (c) services/automotive rental;
- 44 (d) services amusement and recreation; and
- 45 (e) transportation.

46 [~~(7) "Institutional advertising" means advertising of Utah's cultural, historical, recreational,~~
47 ~~scenic, and tourist attractions to consumers outside of Utah.]~~

48 [~~(8) "Performance measurement" means a standard to measure the economic growth in the~~
49 ~~travel and tourism industry in comparison with the previous year's sales tax receipts based on~~
50 ~~criteria as provided in Section 9-2-1703.]~~

51 (6) "Tourism marketing" means an activity to develop, encourage, solicit, or promote
52 tourism within this state that attracts transient guests to the state, including:

- 53 (a) planning;
- 54 (b) product development; and
- 55 (c) advertising directed to out of state consumers that promotes leisure travel products or
56 attractions specific to Utah.

57 (7) "Tourism oriented sales and use taxes" means a state sales and use tax imposed under
 58 Section 59-12-103 for amounts paid or charged for taxable items or services:

59 (a) described under Subsection 59-12-103(1); and

60 (b) provided by a person described by the following SIC Codes of the 1987 Standard
 61 Industrial Classification Manual of the federal Executive Office of the President, Office of
 62 Management and Budget:

63 (i) SIC Codes 4011 through 4789;

64 (ii) SIC Codes 5812 and 5813;

65 (iii) SIC Codes 7011 through 7041;

66 (iv) SIC Codes 7513 through 7519; and

67 (v) SIC Codes 7812 through 7999.

68 (8) "Utah Tourism Industry Coalition" means the private nonprofit corporation created
 69 under Title 16, Chapter 6a, Utah Revised Nonprofit Corporation Act, composed of tourism-related
 70 businesses, organizations, and associations authorized to nominate committee members under
 71 Section 9-2-1705.

72 Section 2. Section **9-2-1703** is amended to read:

73 **9-2-1703. Creation and administration of fund.**

74 (1) (a) There is created within the General Fund a restricted account known as the
 75 "Tourism Marketing Performance Fund."

76 (b) The fund shall be administered by the ~~[administrator upon the advice and~~
 77 ~~recommendations of the committee]~~ department in accordance with Section 9-2-1704.

78 (2) The fund shall be funded by appropriations made to the fund by the Legislature in
 79 accordance with Section 9-2-1703.5.

80 (3) Any undistributed monies in the fund at the end of the fiscal year are nonlapsing except
 81 that any balance greater than \$200,000 at the end of the fiscal year shall lapse to the General Fund.

82 ~~[(2) (a) The annual appropriation for the fund shall be determined by measuring the~~
 83 ~~economic growth in the travel and tourism industry in excess of the previous year's taxable sales.~~
 84 ~~In no event shall the annual appropriation exceed \$200,000.]~~

85 ~~[(b) If the economic growth in the travel and tourism industry exceeds 4% growth, as~~
 86 ~~measured by taxable sales, based on the previous year's taxable sales, the administrator may~~
 87 ~~receive funding through distribution of revenues from the fund.]~~

88 ~~[(c) The department shall utilize this criteria to qualify for an annual appropriation:]~~

89 ~~[(i) the expenditures by the industry for promoting and marketing Utah's cultural,~~
90 ~~recreational, and scenic attractions to consumers outside of Utah in the previous fiscal year;]~~

91 ~~[(A) as reported to the State Tax Commission on a form designed by the State Tax~~
92 ~~Commission;]~~

93 ~~[(B) for the year beginning July 1 and ending June 30; and]~~

94 ~~[(C) filed with the State Tax Commission prior to July 31 of each year; and]~~

95 ~~[(ii) the amount of sales tax collected from the following industry groups:]~~

96 ~~[(A) retail/eating and drinking;]~~

97 ~~[(B) services/hotels and lodging;]~~

98 ~~[(C) services/automotive rental;]~~

99 ~~[(D) services/amusement and recreation; and]~~

100 ~~[(E) transportation.]~~

101 ~~[(d) If the department determines the industry's economic growth exceeds the previous~~
102 ~~year's taxable sales by 4%, the Legislature shall appropriate \$200,000 for the upcoming fiscal year.~~

103 ~~The appropriation shall be the amount determined under Subsection (2)(c)(i) or (ii), whichever is~~
104 ~~the lesser amount.]~~

105 Section 3. Section **9-2-1703.5** is enacted to read:

106 **9-2-1703.5. Appropriations to the fund.**

107 (1) The Legislature shall appropriate \$200,000 to the fund each fiscal year for which the
108 State Tax Commission finds that the industry growth for the prior fiscal year equals or exceeds 4%.

109 (2) To determine the prior fiscal year industry growth the State Tax Commission shall:

110 (a) calculate the tourism-oriented sales and use taxes for the fiscal year two years
111 preceding the fiscal year of appropriation;

112 (b) calculate the tourism-oriented sales and use taxes for the fiscal year three years
113 preceding the fiscal year of the appropriation; and

114 (c) determine whether the tourism-oriented sales and use taxes calculated in Subsection
115 (2)(a) increased from the tourism-oriented sales and use taxes calculated under Subsection (2)(b).

116 (3) The State Tax Commission shall report its determination under Subsection (2) to the
117 State Budget Office by no later than September 30 of each year.

118 Section 4. Section **9-2-1704** is amended to read:

119 **9-2-1704. Distribution of fund monies -- Determination of recipients.**

120 The appropriation to the [~~Tourism Marketing Performance Fund~~] fund required by Section
121 9-2-1703.5 shall be distributed [~~in the following manner: (1) the administrator shall distribute the~~
122 ~~monies in the fund] by the department to the [~~Division of Travel Development~~] division to be used
123 [~~for the purposes as provided in Section 9-3-204, with 75% of the funds allocated to marketing and~~
124 ~~25% of the funds allocated to infrastructure; and] to fund the tourism marketing plan developed
125 in accordance with Section 9-2-1706.~~~~

126 [~~(2) any undistributed appropriation at the end of the fiscal year shall be nonlapsing except~~
127 ~~any balance greater than \$200,000 shall lapse to the General Fund.]~~

128 Section 5. Section **9-2-1705** is amended to read:

129 **9-2-1705. Creation of Tourism Marketing Performance Fund Committee -- Members**
130 **-- Appointment -- Qualifications -- Terms -- Quorum -- Per diem and expenses -- Staff.**

131 (1) There is created a Tourism Marketing Performance Fund Committee which shall
132 consist of [~~21~~] 11 voting members and one nonvoting member.

133 [~~(2) The members of the committee shall include:]~~

134 [~~(a) five members appointed by the Board of Commissioners of the Division of Travel~~
135 ~~Development, three of whom are members of the Board of Commissioners; and]~~

136 [~~(b) 16 members of a private coalition of the industry known as the Utah Tourism Industry~~
137 ~~Coalition recommended by the board of directors of the coalition:]~~

138 [~~(3) The governor shall appoint the committee members in Subsection (2)(b):]~~

139 (2) (a) The governor shall appoint 11 voting members to the committee including:

140 (i) one member from the automobile rental industry;

141 (ii) one member representing public lands;

142 (iii) one member representing Utah Travel Regions;

143 (iv) the director of the Division of Travel Development;

144 (v) one member representing county tourism selected from a list of three qualified
145 individuals nominated by the Utah Association of Counties;

146 (vi) one member representing the restaurant industry selected from a list of three qualified
147 individuals nominated by the Utah Tourism Industry Coalition;

148 (vii) one member representing the hotel and lodging industry selected from a list of three
149 qualified individuals nominated by the Utah Tourism Industry Coalition;

150 (viii) one member representing the ski industry selected from a list of three qualified
151 individuals nominated by the Utah Tourism Industry Coalition;

152 (ix) one member representing the amusement and recreation industry selected from a list
153 of three qualified individuals nominated by the Utah Tourism Industry Coalition;

154 (x) one member representing the transportation industry selected from a list of three
155 qualified individuals nominated by the Utah Tourism Industry Coalition; and

156 (xi) one at large member representing the Utah tourism industry selected from a list of
157 three qualified individuals nominated by the Utah Tourism Industry Coalition.

158 (b) The president of the Senate and the speaker of the House of Representatives shall
159 nominate and the governor shall appoint one nonvoting member of the committee from the
160 Economic Development and Human Resources Appropriations Subcommittee.

161 (c) Members of the committee shall be nominated to provide geographic balance in
162 representation on the committee.

163 ~~[(4)]~~ (3) (a) The first committee appointments shall be for terms as follows:

164 ~~[(a) seven]~~ (i) five members shall be appointed for terms of ~~[two years]~~ one year; and

165 ~~[(b) seven]~~ (ii) six members shall be appointed for terms of ~~[three]~~ two years~~[-; and].~~

166 ~~[(c) seven members shall be appointed for terms of four years.]~~

167 (b) All subsequent appointments shall be for terms of two years.

168 (c) A member may not serve more than two full consecutive terms unless the governor
169 determines that an additional term is in the best interest of the state.

170 ~~[(5)]~~ (4) If a vacancy occurs, the ~~[Board of Commissioners or the]~~ governor shall appoint
171 a qualified replacement to fill the unexpired term.

172 ~~[(6)]~~ (5) The committee shall elect a chair and a vice chair from its membership.

173 ~~[(7) Eleven]~~ (6) Six voting members of the committee shall constitute a quorum.

174 ~~[(8) The committee shall advise the administrator on the recommended allocation of the~~
175 ~~monies in the fund as provided in Section 9-2-1704. The administrator shall distribute the monies~~
176 ~~in the fund to the Division of Travel Development.]~~

177 ~~[(9) The committee shall determine the time and place of meetings and any other~~
178 ~~procedural matter not specified in this chapter.]~~

179 ~~[(10)]~~ (7) Members shall receive no compensation or benefits for their services, and shall
180 receive no per diem and expenses incurred in the performance of the member's official duties.

181 (8) Staff services to the committee shall be provided by the division.

182 (9) The terms of the members who are serving on the committee on April 30, 2001, shall
183 terminate on that date. The governor shall appoint members to the committee in accordance with
184 this section as in effect on May 1, 2001.

185 Section 6. Section **9-2-1706** is enacted to read:

186 **9-2-1706. Duties of Tourism Marketing Performance Fund Committee.**

187 (1) The committee and the division shall jointly develop a tourism marketing plan to
188 determine the best use of the funds in the Tourism Marketing Performance Fund.

189 (2) Any plan provided for under Subsection (1) shall address:

190 (a) enhancing the state's image;

191 (b) promoting Utah as a year-round destination;

192 (c) encouraging expenditures by visitors to the state; and

193 (d) the diversity of the state's travel regions.

194 (3) The committee shall comply with Title 52, Chapter 4, Open and Public Meetings, in
195 determining and giving notice of the time and place of any meetings.

196 (4) The committee may not perform any function not authorized by this section.

197 Section 7. Section **9-3-204** is amended to read:

198 **9-3-204. Division of Travel Development -- Powers and duties -- Travel development**
199 **plan.**

200 (1) There is created within the department the Division of Travel Development under the
201 administration and general supervision of the director.

202 (2) The division shall be under the policy direction of the director.

203 (3) The division shall:

204 (a) be the travel development authority of the state;

205 (b) develop a travel promotion program for the state;

206 (c) develop a plan to increase the economic contribution by tourists visiting the state;

207 (d) plan and conduct a program of information, advertising, and publicity relating to the
208 recreational, scenic, historic, highway, and tourist advantages and attractions of the state at large;
209 and

210 (e) encourage and assist in the coordination of the activities of persons, firms, associations,
211 corporations, travel regions, counties, and governmental agencies engaged in publicizing,

212 developing, and promoting the scenic attractions and tourist advantages of the state.

213 (4) Any plan provided for under Subsection (3) shall address, but not be limited to,
214 enhancing the state's image, promoting Utah as a year-round destination, encouraging expenditures
215 by visitors to the state, and expanding the markets where the state is promoted.

216 Section 8. Section 17-31-2 is amended to read:

217 **17-31-2. Purposes of transient room tax -- Purchase or lease of facilities -- Mitigating**
218 **impacts of recreation, tourism, or conventions -- Issuance of bonds.**

219 (1) Any county legislative body may impose the transient room tax provided for in Section
220 59-12-301 for the purposes of:

221 (a) establishing and promoting recreation, tourism, film production, and conventions;

222 (b) acquiring, leasing, constructing, furnishing, or operating convention meeting rooms,
223 exhibit halls, visitor information centers, museums, and related facilities;

224 (c) acquiring or leasing land required for or related to the purposes listed in Subsection
225 (1)(b); and

226 (d) as required to mitigate the impacts of recreation, tourism, or conventions in counties
227 of the fourth, fifth, and sixth class, paying for:

228 (i) solid waste disposal operations;

229 (ii) emergency medical services;

230 (iii) search and rescue activities; and

231 (iv) law enforcement activities.

232 (2) [~~Counties~~] A county may use not more than 1/3 of the proceeds of the transient room
233 tax provided in Section 59-12-301 [~~either~~] for any combination of the following purposes:

234 (a) (i) [~~to acquire, lease, construct, furnish, maintain, or operate~~] acquiring, leasing,
235 constructing, furnishing, maintaining, or operating:

236 (A) convention meeting rooms[;];

237 (B) exhibit halls[;];

238 (C) visitor information centers[;];

239 (D) museums[;]; and

240 (E) related facilities[;]; and [~~to acquire or lease~~]

241 (ii) acquiring or leasing land required for or related to [~~these~~] the purposes[; or] described
242 in Subsection (2)(a)(i);

243 (b) as required to mitigate the impacts of recreation, tourism, or conventions in counties
244 of the fourth, fifth, and sixth class, to pay for:

- 245 (i) solid waste disposal operations;
- 246 (ii) emergency medical services;
- 247 (iii) search and rescue activities; and
- 248 (iv) law enforcement activities[-]; or

249 (c) making the annual payment of principal, interest, premiums, and necessary reserves
250 for any or the aggregate of bonds authorized under Subsection (3).

251 (3) (a) The county legislative body may~~[-(i)]~~ issue bonds or cause bonds to be issued, as
252 permitted by law, to pay all or part of any costs incurred for the purposes set forth in [~~Subsection~~]
253 Subsection (2)(a) or (b) that are permitted to be paid from bond proceeds[-; and].

254 ~~[(ii) use up to 1/3 of the proceeds of the transient room tax as provided in Section~~
255 ~~59-12-301 to make the annual payment of principal, interest, premiums, and necessary reserves~~
256 ~~for any or the aggregate of bonds issued.]~~

257 (b) When the proceeds of the transient room tax provided in Section 59-12-301 are not
258 needed for payment of principal, interest, premiums, and reserves on bonds issued as provided in
259 Subsection [~~(3)~~] (2)(c), the county legislative body shall use those proceeds as provided in
260 [~~Subsections~~] Subsection (1) [and], subject to the limitation of Subsection (2).

261 Section 9. Section **17-31-8** is enacted to read:

262 **17-31-8. Tourism tax advisory boards.**

263 (1) (a) Except as provided in Subsection (1)(b), any county that collects the following
264 taxes shall operate a tourism tax advisory board:

- 265 (i) the transient room tax allowed under Section 59-12-301; or
- 266 (ii) the tourism, recreation, cultural, and convention facilities tax allowed under Section
267 59-12-603.

268 (b) Notwithstanding Subsection (1)(a), a county is exempt from Subsection (1)(a) if the
269 county has an existing board, council, committee, convention visitor's bureau or body that
270 substantially conforms with Subsections (2), (3), and (4).

271 (2) A tourism tax advisory board created under Subsection (1) shall consist of at least five
272 members.

273 (3) A tourism tax advisory board shall be composed of any of the following members that:

274 (a) are residents of the county; and

275 (b) represent the local:

276 (i) hotel and lodging industry;

277 (ii) restaurant industry;

278 (iii) recreational facilities;

279 (iv) convention facilities;

280 (v) museums;

281 (vi) cultural attractions; or

282 (vii) other tourism-related industries.

283 (4) A tourism tax advisory board shall advise the county legislative body on the best use
284 of revenues collected from:

285 (a) the transient room tax allowed under Section 59-12-301; and

286 (b) the tourism, recreation, cultural, and convention facilities tax allowed under Section
287 59-12-603.

288 (5) A member of any county tourism tax advisory board:

289 (a) may not receive compensation or benefits for the member's services; and

290 (b) may receive per diem and expenses incurred in the performance of the member's
291 official duties.

292 Section 10. Section **59-12-603** is amended to read:

293 **59-12-603. County tax -- Bases -- Rates -- Ordinance required -- Collection --**
294 **Administration -- Distribution -- Imposition of tax -- Tax rate change -- Effective date --**
295 **Notice requirements.**

296 (1) In addition to any other taxes, a county legislative body may, as provided in this part,
297 impose a tourism, recreation, cultural, and convention tax as follows:

298 (a) (i) a county legislative body of any county may impose a tax of not to exceed 3% on
299 all short-term leases and rentals of motor vehicles not exceeding 30 days, except for leases and
300 rentals of motor vehicles made for the purpose of temporarily replacing a person's motor vehicle
301 that is being repaired pursuant to a repair or an insurance agreement;

302 (ii) beginning on or after January 1, 1999, a county legislative body of any county
303 imposing a tax under Subsection (1)(a)(i) may, in addition to imposing the tax under Subsection
304 (1)(a)(i), impose a tax of not to exceed 4% on all short-term leases and rentals of motor vehicles

305 not exceeding 30 days, except for leases and rentals of motor vehicles made for the purpose of
306 temporarily replacing a person's motor vehicle that is being repaired pursuant to a repair or an
307 insurance agreement;

308 (b) a county legislative body of any county may impose a tax of not to exceed 1% of all
309 sales of prepared foods and beverages that are sold by restaurants; and

310 (c) a county legislative body of any county may impose a tax of not to exceed 1/2% of the
311 rent for every occupancy of a suite, room, or rooms on all persons, companies, corporations, or
312 other similar persons, groups, or organizations doing business as motor courts, motels, hotels, inns,
313 or similar public accommodations.

314 (2) The revenue from the imposition of the taxes provided for in Subsections (1)(a)
315 through (c) may be used for the purposes of financing[~~, in whole or in part,~~] tourism promotion,
316 and the development, operation, and maintenance of tourist, recreation, cultural, and convention
317 facilities as defined in Section 59-12-602.

318 (3) The tax imposed under Subsection (1)(c) shall be in addition to the transient room tax
319 imposed under Part 3, Transient Room Tax, and may be imposed only by a county of the first class.

320 (4) (a) A tax imposed under this part shall be levied at the same time and collected in the
321 same manner as provided in Part 2, Local Sales and Use Tax Act, except that the collection and
322 distribution of the tax revenue is not subject to the provisions of Subsection 59-12-205(2).

323 (b) A tax imposed under this part may be pledged as security for bonds, notes, or other
324 evidences of indebtedness incurred by a county under Title 11, Chapter 14, Utah Municipal Bond
325 Act, to finance tourism, recreation, cultural, and convention facilities.

326 (5) (a) In order to impose the tax under Subsection (1), each county legislative body shall
327 annually adopt an ordinance imposing the tax.

328 (b) (i) The ordinance under Subsection (5)(a) shall include provisions substantially the
329 same as those contained in Part 1, Tax Collection, except that the tax shall be imposed only on
330 those items and sales described in Subsection (1).

331 (ii) A county legislative body imposing a tax under this part shall impose the tax as
332 provided in this section on the leases, rentals, and sales described in Subsection (1) relating to the
333 Olympic Winter Games of 2002 made to or by an organization exempt from federal income
334 taxation under Section 501(c)(3), Internal Revenue Code, except for leases, rentals, and sales
335 described in Subsection (1):

336 (A) paid for in full by the Salt Lake Organizing Committee for the Olympic Winter Games
337 of 2002;

338 (B) exclusively used by:

339 (I) an officer, a trustee, or an employee of the Salt Lake Organizing Committee for the
340 Olympic Winter Games of 2002; or

341 (II) a volunteer supervised by the Salt Lake Organizing Committee for the Olympic Winter
342 Games of 2002; and

343 (C) for which the Salt Lake Organizing Committee for the Olympic Winter Games of 2002
344 does not receive reimbursement.

345 (c) The name of the county as the taxing agency shall be substituted for that of the state
346 where necessary, and an additional license is not required if one has been or is issued under
347 Section 59-12-106.

348 (6) In order to maintain in effect its tax ordinance adopted under this part, each county
349 legislative body shall, within 30 days of any amendment of any applicable provisions of Part 1,
350 Tax Collection, adopt amendments to its tax ordinance to conform with the applicable amendments
351 to Part 1, Tax Collection.

352 (7) The commission shall:

353 (a) administer, collect, and enforce the tax authorized under this part pursuant to:

354 (i) the same procedures used to administer, collect, and enforce the sales and use tax under
355 Part 1, Tax Collection; and

356 (ii) Chapter 1, General Taxation Policies;

357 (b) (i) except as provided in Subsection (7)(c), for a tax under this part other than the tax
358 under Subsection (1)(a)(ii), distribute the revenues to the county imposing the tax; and

359 (ii) except as provided in Subsection (7)(c), for a tax under Subsection (1)(a)(ii), distribute
360 the revenues according to the distribution formula provided in Subsection (8); and

361 (c) deduct from the distributions under Subsection (7)(b) an administrative charge for
362 collecting the tax as provided in Section 59-12-206.

363 (8) The commission shall distribute the revenues generated by the tax under Subsection
364 (1)(a)(ii) to each county collecting a tax under Subsection (1)(a)(ii) according to the following
365 formula:

366 (a) the commission shall distribute 70% of the revenues based on the percentages

367 generated by dividing the revenues collected by each county under Subsection (1)(a)(ii) by the total
368 revenues collected by all counties under Subsection (1)(a)(ii); and

369 (b) the commission shall distribute 30% of the revenues based on the percentages
370 generated by dividing the population of each county collecting a tax under Subsection (1)(a)(ii)
371 by the total population of all counties collecting a tax under Subsection (1)(a)(ii).

372 (9) (a) For purposes of this Subsection (9):

373 (i) "Annexation" means an annexation to a county under Title 17, Chapter 2, Annexation
374 to County.

375 (ii) "Annexing area" means an area that is annexed into a county.

376 (b) (i) If, on or after May 1, 2000, a county enacts or repeals a tax or changes the rate of
377 a tax under this part, the enactment, repeal, or change shall take effect:

378 (A) on the first day of a calendar quarter; and

379 (B) after a 75-day period beginning on the date the commission receives notice meeting
380 the requirements of Subsection (9)(b)(ii) from the county.

381 (ii) The notice described in Subsection (9)(b)(i)(B) shall state:

382 (A) that the county will enact or repeal a tax or change the rate of a tax under this part;

383 (B) the statutory authority for the tax described in Subsection (9)(b)(ii)(A);

384 (C) the effective date of the tax described in Subsection (9)(b)(ii)(A); and

385 (D) if the county enacts the tax or changes the rate of the tax described in Subsection
386 (9)(b)(ii)(A), the new rate of the tax.

387 (c) (i) If, for an annexation that occurs on or after May 1, 2000, the annexation will result
388 in a change in the rate of a tax under this part for an annexing area, the change shall take effect:

389 (A) on the first day of a calendar quarter; and

390 (B) after a 75-day period beginning on the date the commission receives notice meeting
391 the requirements of Subsection (9)(c)(ii) from the county that annexes the annexing area.

392 (ii) The notice described in Subsection (9)(c)(i)(B) shall state:

393 (A) that the annexation described in Subsection (9)(c)(i) will result in a change in the rate
394 of a tax under this part for the annexing area;

395 (B) the statutory authority for the tax described in Subsection (9)(c)(ii)(A);

396 (C) the effective date of the tax described in Subsection (9)(c)(ii)(A); and

397 (D) the new rate of the tax described in Subsection (9)(c)(ii)(A).

